

Specific Job Tax Credit Census Area Designations

The following census areas have been designated as “less developed” under the provisions of Georgia Code Section 48-7-40.1(c)(2), (c)(3) and (c)(4):

1. Military Zones – O.C.G.A. 48-7-40.1(c)(2) provides for the designation of “Any area comprised of one or more census tracts adjacent to a federal military installation where pervasive poverty is evidenced by a 15 percent poverty rate or greater as reflected in the most recent decennial census”. The DCA Board signed a resolution providing for the Commissioner to make such designations, effective for tax years beginning on or after January 1, 2004.

- A complete listing of eligible and designated Military Zone census tracts may be accessed at:

<http://www.dca.ga.gov/economic/DevelopmentTools/programs/downloads/MilitaryZoneCensusTracts.PDF>

2. Economic Distress – O.C.G.A. 48-7-40.1(c)(3) provides for the designation of “Any area comprised of one or more contiguous census tracts which, in the opinion of the commissioner of community affairs, is or will be adversely impacted by the loss of one or more jobs, businesses, or residences as a result of an airport expansion, including noise buy-outs, or the closing of a business enterprise which, in the opinion of the commissioner of community affairs, results or will result in a sudden and severe period of economic distress”.

- Census Tract 9701 – Rabun County - Designation made August 2006 and ratified by a DCA Board Resolution – Effective for tax years 2006 and 2007
- Census Tract 9701 – Rabun County - Designation made May 2008 and ratified by a DCA Board Resolution – Effective for tax year 2008
- Census Tract 133.01 – Bibb County – Designation made August 2007 and ratified by a DCA Board Resolution – Effective for tax year 2007
- Census Tract 9703 – Stephens County – Designation made November 2007 and ratified by a DCA Board Resolution – Effective for tax years 2007 and 2008
- Census Tract 9703 – Stephens County – Designation made April 2009 and ratified by a DCA Board Resolution – Effective for tax year 2009
- Census Tract 9701 – Rabun County - Designation made September 2009 and ratified by a DCA Board Resolution – Effective for tax year 2009
- Census Tracts 9505 and 9508 – Laurens County - Designation made September 2009 and ratified by a DCA Board Resolution; designation extended February 2010 – Effective for tax years 2009 and 2010

- Census Tract 101.05 – Muscogee County – Designation made November 2009 and ratified by a DCA Board Resolution – Effective for tax year 2009
 - Census Tract 401 – Dade County – Designation made April 2010 and ratified by a DCA Board Resolution - Effective for tax year 2010
 - Census Tracts 1403.03 and 1403.06 – Fayette County – Designation made April 2010 and ratified by a DCA Board Resolution - Effective for tax year 2010
3. Opportunity Zones - O.C.G.A. 48-7-40.1(c)(4) provides for the designation of “Any area which is within or adjacent to one or more contiguous census block groups with a poverty rate of 15 percent or greater as determined from data in the most current United States decennial census, where the area is also included within either a state enterprise zone pursuant to Chapter 88 of Title 36 or where a redevelopment plan has been adopted pursuant to Chapter 61 of Title 36 and which, in the opinion of the commissioner of community affairs, displays pervasive poverty, underdevelopment, general distress, and blight.”
- Current Opportunity Zones Designations may be accessed at: <http://www.dca.ga.gov/economic/DevelopmentTools/programs/opportunityZones.asp>